



**COMMONWEALTH OF VIRGINIA**  
*Department of Charitable Gaming*

TO: Charitable Gaming Permit Holders

FROM: Clyde E. Cristman

DATE: January 14, 2004

RE: Quarterly Financial Report Form 102

Enclosed, please find the revised Department of Charitable Gaming Quarterly Financial Report Form 102. We have attempted to simplify this form, which you must use to report your quarterly charitable gaming activities if you have gross receipts over \$50,000 in the quarter. The report is due on the first day of the third month following the close of the quarter (The report for the 1<sup>st</sup> Quarter, FY2004, which ended December 31, 2003, is due March 1, 2004).

We have also developed the enclosed supplemental Form 102A. While the use of this supplemental form is not mandatory for all organizations, it will certainly help you when it comes time to do the Annual Report next December. Please take a few minutes to review the instructions and the forms. Feel free to call our audit department at (804) 343-0860 if you have any questions.

As part of our cost-saving measures, the Quarterly Financial Report forms and Annual Financial Report forms will no longer be automatically mailed to you. The approved forms will be available in both printable and interactive formats on the DCG web site at [www.dcg.virginia.gov](http://www.dcg.virginia.gov). You may contact our office at (804) 786-1681 if you need copies mailed to you.

We are working towards the goal of being able to accept your financial reports and payments electronically. Please check our website in the near future for more information. We will be seeking organizations who would like to volunteer to help us test our online submission procedures. If your organization is interested in volunteering, please send an email to [webmaster@dcg.virginia.gov](mailto:webmaster@dcg.virginia.gov).

## COMMONWEALTH OF VIRGINIA DEPARTMENT OF CHARITABLE GAMING QUARTERLY FINANCIAL REPORT

**Who must file**

All charitable gaming permit holders who have gross receipts of \$50,000 or more in any quarter must file a quarterly financial report for that quarter.

**When to file**

| <u>Quarter</u> | <u>Quarter Ending</u>      | <u>Due Date</u>           |
|----------------|----------------------------|---------------------------|
| First Quarter  | December 31 <sup>st</sup>  | March 1 <sup>st</sup>     |
| Second Quarter | March 31 <sup>st</sup>     | June 1 <sup>st</sup>      |
| Third Quarter  | June 30 <sup>th</sup>      | September 1 <sup>st</sup> |
| Fourth Quarter | September 30 <sup>th</sup> | December 1 <sup>st</sup>  |

**Where to File**

The completed Quarterly Financial Report – Form 102, properly signed and notarized and including a check for fees due, should be mailed to:

Department of Charitable Gaming  
James Monroe Building  
101 North 14<sup>th</sup> Street, 17<sup>th</sup> Floor  
Richmond, Virginia 23219

**Failure to File**

Organizations are subject to a late filing penalty of \$25 per day from the due date up to a maximum of \$750. Pursuant to §18.2-340.30 E of the *Code of Virginia*; “Failure to file reports within 30 days of the time such reports are due shall cause the automatic revocation of the permit, and no organization shall conduct any bingo game or raffle thereafter until the report is properly filed and a new permit is obtained.”

**Required Form**

The Quarterly Financial Report must be filed on the Department of Charitable Gaming’s Form 102. The approved form is available on our web site <http://www.dcg.virginia.gov>. You may request to have the form mailed to you by calling (804) 786-1681.

**Transactions Include**

The Quarterly Financial Report must include a detail listing of all charitable gaming gross receipts during the quarter.

**Rounding to Dollars**

Round all figures on the report to the nearest whole dollar. Do not show cents (*i.e.*, show \$10,791.93 as \$10,792 and show \$5,631.43 as \$5,631).

**Fee Calculation**

The audit and administration fee percentage for this report is 1.125% of Total Receipts.

**Fee Payments**

A check for the fee due must accompany the report.  
Checks must be made payable to the *Treasurer of Virginia*.

### IDENTIFY QUARTER AND FISCAL YEAR

**Quarter**

Enter a check in the block beside the appropriate quarter for the quarterly financial information you are submitting.

**Fiscal Year**

Enter the appropriate fiscal year in the corresponding box.

## ORGANIZATION INFORMATION

**Organization Name** Fill in the official name of the organization as shown on the Charitable Gaming Permit.

**DCG No.** Provide the organization's four-digit Department of Charitable Gaming (DCG) number.

**Mailing Address** Provide complete mailing address, including city, state, and zip code.

**Business Phone** Provide the organization's telephone number.

**E-Mail** Provide an e-mail address for the organization or contact person.

**Contact Person** Provide the full name of the individual the DCG should contact if questions arise regarding this financial report.

**Daytime Phone** Provide the daytime phone number of the contact person.

## PART 1 – RECEIPTS

**Line 1 Bingo Paper Sales Before Discounts** – Enter the total gross sales of all bingo paper. (Include all sales: admission, floor, decision, early birds, late birds, jackpot, winner-take all, etc..)

**Line 2 Electronic Bingo Device Sales Before Discounts** – Enter the total gross receipts from the sale or rental of electronic bingo devices.

**Line 3 Bingo Session Instant Bingo, Seal Card, Coin Board Sales** – Enter the gross receipts from all instant bingo, seal card, and coin or merchandise boards sold in conjunction with an organization's bingo games.

**Line 4 Bingo Session Treasure Chest and Raffle Sales** – Enter the gross receipts from all Treasure Chest and raffles sold in conjunction with an organization's bingo games.

**Line 5 Bingo Session Miscellaneous Sales** – Enter the gross receipts from the sale of daubers, tape, and other items if purchased with gaming funds.

**Line 6 GROSS RECEIPTS FOR BINGO SESSION** – Add lines 1 through 5.

**Line 7 Discounts Given** – Enter the total amount of discounts given during the quarter. Discounts include coupons or any other means where a player does not have to pay full price for an admissions pack. Do not include door prizes here. Door prizes are not discounts; they are prizes.

**Line 8 ADJUSTED RECEIPTS FOR BINGO SESSIONS** – Subtract Line 7 from Line 6.

**Line 9 Raffle and other Outside Gaming Sales** – Enter the gross receipts from the sale of raffle tickets and other outside gaming.

**Line 10 TOTAL RECEIPTS FOR QUARTER** – Add Line 8 to Line 9.

## PART 2 –AUDIT AND ADMINISTRATION FEE CALCULATION

**Line 11 AUDIT & ADMINISTRATION FEE DUE WITH REPORT** –  
Multiply Line 10 by 1.125% and enter the amount.  
Attach a check for this amount payable to: **Treasurer of Virginia**

**ACKNOWLEDGEMENT** The President or Chief Executive Officer must acknowledge their signature before a Notary Public. The Officer must provide their title, print their name, and enter the date signed. The Notary Public must administer an oath and complete the acknowledgement portion of this form.